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UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA

10 UNITED STATES OF AMERICA,) Case No. 2:16-cv-01147-JAD-NJK
11 Plaintiff(s),)
12 vs.) **O R D E R**
13 DAVID E. LIPSON,)
14 Defendant(s).)
15 _____

16 Pending before the Court is the Government's amended petition seeking entry of an order
17 requiring Defendant to produce various documents. *See* Docket No. 3. Defendant has filed an
18 untimely response. Docket No. 6.¹ That defense raises approximately sixteen defenses and/or
19 objections to the underlying IRS summons. *See id.* at 2-4. Those defense and objections are made
20 in entirely conclusory form, devoid of any factual support or legal authority of any kind. *See id.* To
21 the extent Defendant intends to wait until the order to show cause hearing to elaborate on the factual
22 and legal bases for these defenses and objections, the Court declines to adopt such an approach.
23 Instead, the Court has a strong preference that parties fully brief all factual and legal issues prior to
24 any hearing. *See, e.g.*, Docket No. 2 (denying petition without prejudice because it was unsupported
25 by a memorandum of points and authorities).

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¹ The deadline respond to the petition was July 19, 2016, Docket No. 4 at 2, but the response was filed on July 21, 2016, *see* Docket No. 6.

1 Accordingly, the parties are hereby **ORDERED** to meet-and-confer on the appropriate
2 vehicle through which the instant dispute should be resolved, whether that be through the filing of
3 a proper memorandum of points and authorities in response to the pending amended petition and a
4 reply, through Defendant's filing of a motion to quash or other properly supported motion, or
5 through some other means by which the issues in dispute may be fully developed in writing prior to
6 any hearing. The parties are further **ORDERED** to file a joint proposed schedule for resolving this
7 case, including the briefing identified above, by July 28, 2016.²

8 || IT IS SO ORDERED.

9 || Dated: July 22, 2016

~~NANCY J. KOPPE
United States Magistrate Judge~~

²⁷ At this time, the show cause hearing remains calendared for August 22, 2016. In the event
²⁸ the schedule stipulated to by the parties requires continuance of the hearing as currently scheduled,
that should also be made clear in the stipulation.